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Publications

# Canadian Film and VIDEOTAPE

## Certification Office

### Statistical Bulletin 1974-1983



Government of Canada  
Department of Communications

Gouvernement du Canada  
Ministère des Communications

Canada



## Introduction

This bulletin represents a statistical review conducted by the Canadian Film and Videotape Certification Office (CFVCO) of all film and videotape production certified since the inception of the Capital Cost Allowance (CCA) program in 1974, up to and including 1983.

It must be kept in mind, however, that this publication does not represent the entire Canadian film and videotape production industry. Rather, it documents only those productions certified by the Minister of Communications for CCA purposes.

The publication of this bulletin is an attempt to supplement the body of statistics available in the area of film and videotape production in Canada. In the past, the CFVCO received numerous requests for various figures, but prior to the undertaking of this review, the CFVCO was not always able to answer all queries. It is hoped that this bulletin will be useful in this regard and if the response to this publication is favourable the CFVCO may undertake to update it annually.

There are three steps to certifying a production as Canadian: advance ruling, provisional approval, and final certification. Only the final certification stage is compulsory. A tangible product is deemed to exist only after principal photography or taping has been completed. After completion of principal photography or taping, producers may apply for provisional approval. The statistics in this booklet are broken down by provisional approval (at the completion of principal photography) and final certification (at the completion of an answer print — the first print made from the master negative). Survey figures may fluctuate, as the figures submitted in provisional approval applications are tentative pending completion of the production.

Through the use of graphs and tables, this bulletin describes the film and videotape productions certified for purposes of the Capital Cost Allowance. The information has been divided into short production and feature production categories that correspond with the Income Tax Regulations defining the criteria for certification. Feature films are films or videotapes of 75 minutes or more, and short films are films or videotapes of less than 75 minutes.

The statistics for feature films include the total cost of all productions by year, broken down by the Canadian and non-Canadian key creative personnel (actual numbers and remuneration), as well as Canadian and non-Canadian cost breakdowns. Statistics for shorts include total cost of all productions by year, and Canadian and non-Canadian cost breakdowns.

The object of this bulletin is not to quantitatively analyze the impact of the CCA program, but rather to supply production figures of certified Canadian film and videotape. It is simply an attempt to address a need in this area. One must bear in mind that the figures presented are liable to revision. Figures of any year may be altered as new applications for certification are submitted to the Canadian Film and Videotape Certification Office. The very nature of a CCA allows producers to submit applications years after completion of production. Also, budgets may change over the course of production and, as a result, figures submitted in a provisional approval application may be altered once they become confirmed for final certification.

For example, at the time this bulletin was prepared, applications for productions, where principal photography was completed in 1982 and 1983, were still being received. As a result, it is expected that the value of production for these years may increase.

A category of the certification process omitted in the survey was that of advance rulings. It was felt that the number of advance rulings do not accurately reflect anticipated production, as some projects are not realized and many producers do not apply for an advance ruling.

## History of 100 per cent Capital Cost Allowance incentive

The Canadian government has long recognized the importance of film as a cultural resource, a vehicle of artistic expression, and as a mechanism for reaching vast audiences. Through the creation of the National Film Board, the television networks and production facilities of the CBC, the Canadian Film Development Corporation (renamed Telefilm Canada in 1984), and the Canada Council's film program, the government has moved to provide an artistic, technical, and economic climate in which Canada's creative talents could be translated onto the screen to be seen by audiences in Canada and abroad.

Since 1954, private investment in film had been encouraged through a 60 per cent Capital Cost Allowance. No distinction was made, however, to the origin of the film. Therefore, there was no greater incentive for Canadian investors to invest in high risk, obscure Canadian productions than in the presumably lower risk box office successes produced abroad. In 1968, the Canadian Film Development Corporation (CFDC) was established with the specific goal of encouraging the development of a feature film industry in Canada through investment in films with significant Canadian participation. The CFDC's production experience in subsequent years focused attention on the need to work in partnership with private investors to help stimulate the film industry.

In 1974, the government introduced the 100 per cent Capital Cost Allowance for Canadian feature films in order to increase private sector support of the Canadian feature film industry.

The first definition of a Canadian feature film for 100 per cent Capital Cost Allowance purposes was passed by Order-in-Council effective November 1974. It required, in addition to the producer, that two-thirds of the individuals filling key creative positions be Canadian. It was agreed at that time that periodic reviews of the eligibility criteria would be undertaken, and that the criteria would be tightened as the industry developed.

The first review occurred almost immediately. Recognizing that incentive was an important element in the building of a strong Canadian film industry, the 100 per cent Capital Cost Allowance was extended to certified short films and to videotapes in the May 1976 budget, and the CCA for non-Canadian productions was reduced to 30 per cent to be claimed only against income from the investment. At the same time, amendments were made to the original definition to encourage greater use of Canadians in the two most important creative positions, those of director and screenwriter. This resulted in the current "point" system.

The April 1978 budget introduced other modifications to improve the quality of Canadian film production, and to curtail the use of this incentive as a device for the undue deferral or avoidance of tax. These measures, instituted through amendments to Section 1100 and Subsection 1104(2) of the Income Tax Regulations, extended the date by which principal photography could be completed to 60 days after the end of the calendar year, and limited the investor's claim for CCA to the amount of the investment at risk.

Since 1978, three other major amendments have been made to the regulations.

In 1980, in an attempt to encourage a greater degree of Canadian involvement and input in certified productions, the regulations were amended in order to ensure that all producer and producer-related functions would be performed by Canadians. Prior to 1980, duties that were shared with the producer or delegated by the producer to other producer-related positions, such as associate producer or executive producer, could be performed by non-Canadians.

In 1982, it became mandatory that at least one of either the director or screenwriter, and one of the highest or second-highest paid actors, be Canadians. Also, to encourage a greater use of Canadian themes and subject matter, extra points are awarded in instances where the author of the work on which the screenplay is based and the principal screenwriter are Canadian.

Both these amendments were designed to encourage greater Canadian participation in these important creative positions. It was felt that by ensuring Canadian participation in either the director or screenwriter positions, the result would be productions that could more correctly be called "Canadian".

The last change was also implemented in 1982. As of January 1, 1982, investors were permitted to claim only one-half of the normal full-year's CCA. This so-called "Half-year Convention" was implemented to avoid prorating CCAs in the year of acquisition. Prior to the "Half-year Convention," it was generally recognized that assets could be written off for tax purposes at much faster rates than was warranted by their actual economic lives. Investors in Canadian films could acquire the asset, or film, in December of any year and claim the CCA for that entire year. The "Half-year Convention" is an attempt to address the problem while avoiding a system of exact prorating based on the number of days the asset was owned in that year.

## Program objectives

While the immediate objective of the 100 per cent Capital Cost Allowance program is to attract private investment for the production of feature and short films in Canada, there are, however, other long-term objectives that have been outlined by the Minister of Communications.

There is an industrial objective that aims to develop and strengthen the film industry with regular sources of financing and sufficient cash flow to maintain production and encourage further investment.

The economic objective of the program has been underlined by the fact that a number of amendments have been implemented in order to ensure that, as the industry develops, a greater share of investment remains in Canada and a greater proportion of key creative personnel are Canadian.

Finally, a cultural objective exists to encourage the production of films that will be distinctly Canadian and will have a cultural impact.

## Table 1 and Figure 1: Discussion

In terms of general production, there has been a decline in both short and feature productions certified in recent years. The years 1979 and 1980 reflect an artificial escalation in feature production. These were the "boom" years of Canadian film production characterized by high budgets and a disproportionate increase in theatrical feature production relative to other years. Many of the films produced in 1979 and 1980 received little, if any, distribution. As a result, in subsequent years, producers and investors were less anxious to become involved in productions of this magnitude. It is estimated that few investors received significant returns on investments. Many involved in the industry felt that the volume of production was an unrealistic estimate of what the Canadian film industry could support, and consequently, feature production has declined in succeeding years.

In recent years there have been indications that some Canadian producers have opted to work outside the criteria of the Capital Cost Allowance (CCA). This phenomenon may be an indication of the strength of the Canadian film industry, demonstrating that many productions no longer require a tax incentive to attract investment. The establishment of viable production companies is important to the industry, while at the same time it is just as important to continue assisting the lower-budget productions. The fact that the average cost of certified feature production has declined indicates that it is the smaller budget productions that require the assistance of the CCA. The average cost of a feature film production in 1979 was \$2.6 million. In 1982 the average cost was \$1.2 million, a decline of over 50 per cent.

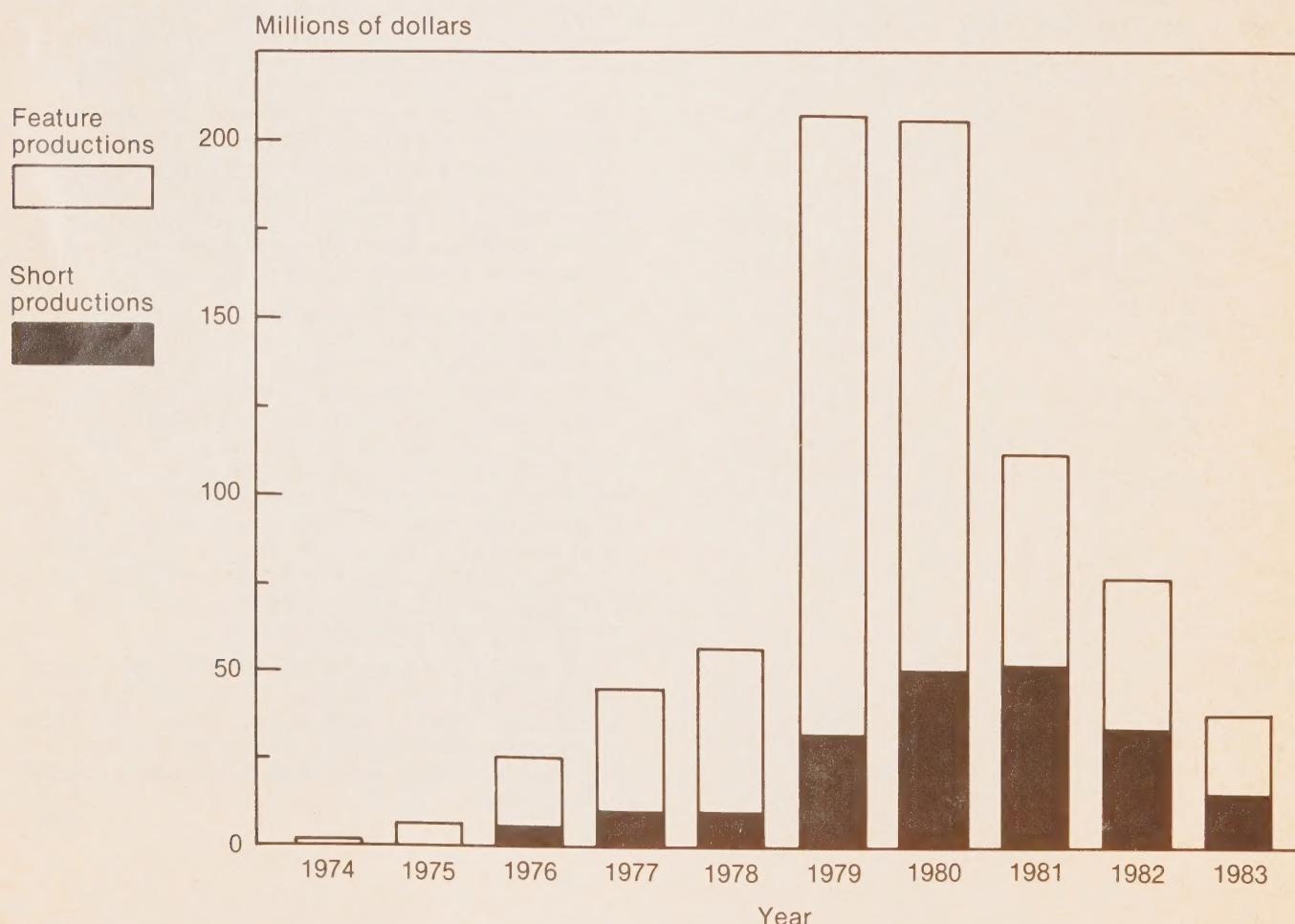
However, total production has increased since the program's inception and while there has been some decrease since 1982, it is anticipated that short production will increase in succeeding years. New broadcast channels, especially pay-television, will require greater numbers of productions. Conventional television producers are just becoming aware of the possibilities of the CCA. Other government initiatives, such as the Canadian Broadcast Program Development Fund and the CBC's goal to attain a higher percentage of Canadian content, will presumably encourage more short production in Canada.

Please note that the number of productions listed in Table 1 include only titles, and not episodes. One short or feature may include a number of episodes. While most features are not comprised of episodes, many shorts include a number of episodes.

**Table 1 Number and cost of short and feature productions by year, 1974-1983**

Year	Number features	Total cost (in thousands of \$)	Number shorts	Total cost (in thousands of \$)	Total number	Combined cost (in thousands of \$)
1974	2	\$ 1,361			2	\$ 1,361
1975	20	6,939			20	6,939
1976	23	19,068	35	\$ 6,179	58	25,247
1977	39	35,201	58	10,091	97	45,292
1978	35	47,162	73	9,755	106	56,917
1979	67	175,163	121	31,946	188	207,109
1980	53	154,872	136	50,653	189	205,525
1981	39	59,640	102	52,401	141	112,041
1982	34	42,950	92	33,793	126	76,743
1983	32	21,266	62	15,891	94	37,157
					Total	\$ 774,331

**Figure 1 Total value of short and feature productions by year, 1974-1983**



## Tables 2 and 3: Discussion

The certification process, as mentioned earlier, is composed of a number of stages. Provisional approval and confirmation of certification are the two stages considered for the purposes of this study. Tables 2 and 3 represent the number of productions at their various stages of the certification process by year.

Co-productions are classified separately in Table 2. Co-productions are projects entered into with producers from other countries that have negotiated co-production agreements with Canada and have been officially recognized as co-productions by the Minister of Communications. Under subsection 1104(2) of the Income Tax Regulations, a co-production automatically qualifies for the 100 per cent Capital Cost Allowance, whether or not it meets all the criteria for certification. As a result, the CFVCO does not require producers of co-productions to submit all the documentation necessary for certification, and accordingly, actual Canadian and non-Canadian costs, remunerations, and the like, are not included in the figures and tables of this survey for co-productions.

It is also important to differentiate between productions that are confirmed and those that received provisional approvals. Only at the confirmation stage can the producer submit final, comprehensive financial and personnel information on the production. At this stage, the answer print has been completed and work on the film has been finalized. At the provisional approval stage, only principal photography has been completed and, consequently, only those costs incurred to that date are actual, and those concerning post-production are merely estimates.

As shown in Table 2, the proportion of provisional approvals to confirmations of certification is greater in recent years. This is due to the fact that the producers, who have received provisional approval, have 18 months after completion of principal photography to submit their application for certification. Thus, many applications for confirmation for 1981-1982 productions have just recently been submitted.

**Table 2 Number and cost of feature productions by year and application stage, 1974-1983**

Year	Confirmed		Provisional		Co-production		Total	
	Number	Cost (in thousands of \$)	Number	Cost (in thousands of \$)	Number	Cost (in thousands of \$)	Number	Cost (in thousands of \$)
1974	2	\$ 1,361	0	\$ 0	0	\$ 0	2	\$ 1,361
1975	18	5,004	0	0	2	1,935	20	6,939
1976	17	13,172	0	0	6	5,896	23	19,068
1977	28	19,253	2	659	9	15,289	39	35,201
1978	24	25,684	5	3,311	6	18,167	35	47,162
1979	55	134,792	5	4,835	7	35,536	67	175,163
1980	38	109,171	13	40,293	2	5,408	53	154,872
1981	24	36,023	14	22,847	1	770	39	59,640
1982	11	6,050	21	27,047	2	9,853	34	42,950
1983	14	10,275	16	10,991	0	0	32	21,266
					Total		344	\$ 563,622

**Table 3 Number and cost of short productions by year and application stage, 1974-1983**

Year	Confirmed		Provisional		Number	Total Episodes	Total cost (in thousands of \$)
	Number	Cost (in thousands of \$)	Number	Cost (in thousands of \$)			
1976	35	\$ 6,179	0	\$ 0	35	387	\$ 6,179
1977	58	10,091	0	0	58	426	10,091
1978	64	8,675	9	1,080	73	531	9,755
1979	106	30,158	15	1,788	121	780	31,946
1980	97	30,949	39	19,704	136	1,198	50,653
1981	76	25,743	26	26,658	102	1,085	52,401
1982	59	17,520	33	16,273	92	607	33,793
1983	26	4,805	36	11,086	62	219	15,891
				Total	679	5,233	\$ 210,709

**Table 4: Discussion**

The figures presented in this table represent only the cost breakdown for feature films that have received confirmation of certification. Only at this final stage of the certification process do producers submit detailed cost breakdowns and audited statements. This would account for the

large discrepancies in some years between the figures in this table and the overall total costs in Table 1. Also, the key creative personnel category does not include remuneration for producer-related functions.

**Table 4 Breakdown of costs for certified feature production Canadian and Non-Canadian (\$000s)**

Year	Key Creative Personnel		Services		Labs	
	Canadian	Non-Canadian	Canadian	Non-Canadian	Canadian	Non-Canadian
1974	\$ 161	\$ 101	\$ 741	\$ 58	\$ 146	\$ 0
1975	780	322	3,303	146	1,010	54
1976	1,058	1,528	4,893	871	1,852	232
1977	1,937	1,667	9,284	1,188	2,890	144
1978	2,233	2,108	10,210	1,575	3,104	132
1979	11,336	18,577	60,807	8,858	11,838	760
1980	9,041	8,398	47,565	6,337	6,244	581
1981	2,819	2,103	17,318	3,148	2,741	208
1982	443	413	2,976	193	628	28
1983	352	110	3,632	460	411	26

## Table 5: Discussion

The figures presented in this table represent only those costs incurred with respect to short productions that have received confirmation of certification. As production costs are not finalized until this stage of the application process, the figures in this table may not always correspond to the total production costs for any given year.

The criteria for short productions, in part, requires that not less than 75 per cent of the aggregate of all costs of the production are paid to, or are in respect of, services by Canadians. As shown in Table 5, the average percentage for the years 1976 to 1983 exceeds this criteria by a significant margin.

**Table 5 Breakdown of costs for certified short productions Canadian and non-Canadian (\$000s)**

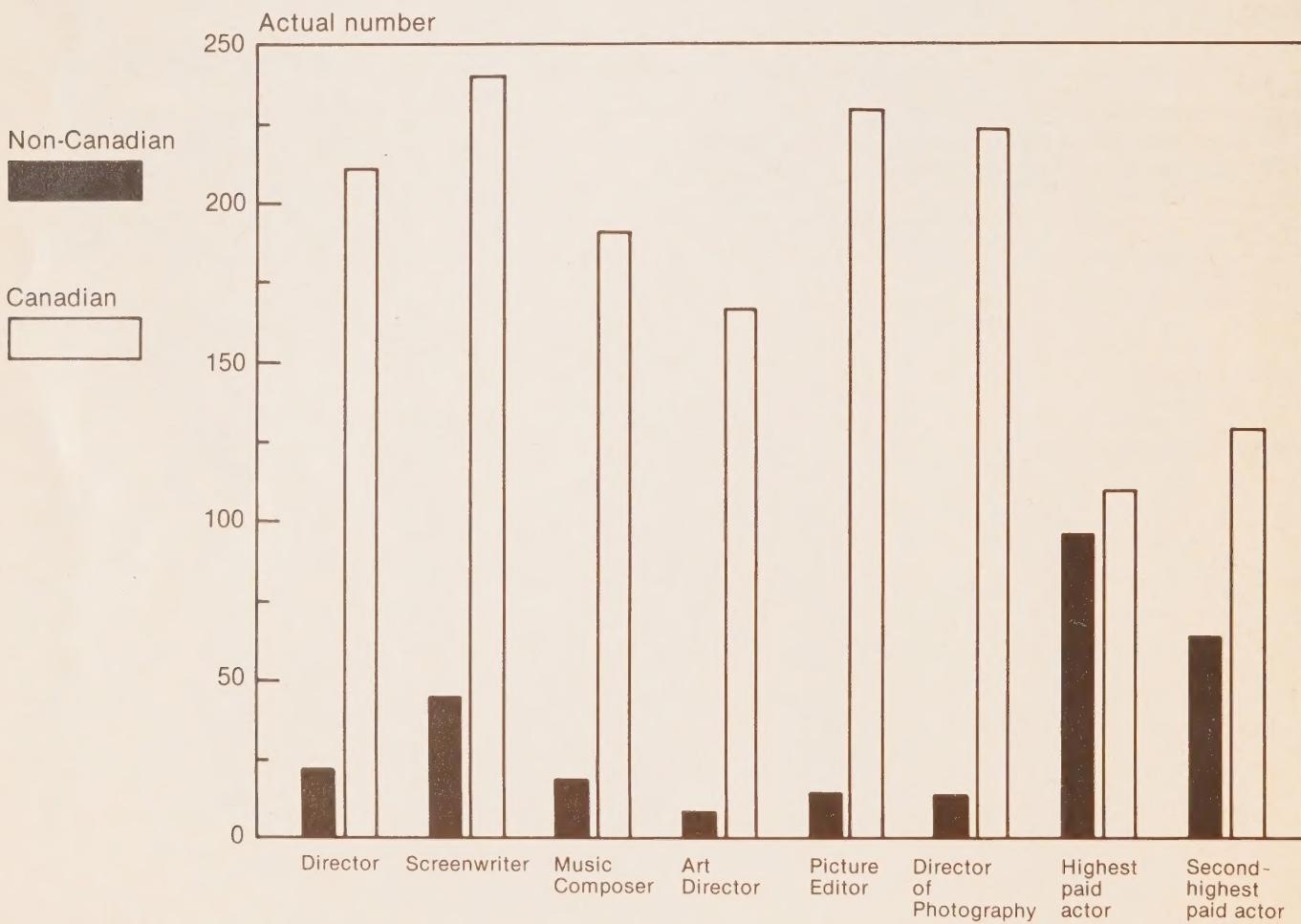
Year	Canadian	Non-Canadian	Canadian percentage
1976	\$ 5,723	\$ 457	92.6
1977	9,159	932	90.8
1978	9,173	582	94.0
1979	28,212	1,946	93.6
1980	28,092	2,857	90.8
1981	22,471	3,271	87.3
1982	5,312	738	87.8
1983	4,637	188	96.5

## Figure 2: Discussion

An encouraging development, especially since 1980, has been a favourable increase by Canadians in key creative positions. These increases reflect the regulatory changes enacted in 1980 and 1982 concerning Canadian involvement in these positions. While Canadian participation in the positions of music composer, art director, picture editor, and director of photography have been consistently high, the increase has been noted in the positions of director, screenwriter, and highest paid performers.

**Figure 2 Total number of key creative personnel for certified feature production Canadian and non-Canadian by position, 1974-1983**

Figure 2 represents the total number of Canadians and non-Canadians occupying key creative positions in feature production that have received confirmation of certification. Key creative personnel from production in the provisional approval stage were excluded, as in most of these productions the screen credits are not finalized until the answer print stage. Consequently, the number of key creative personnel is reduced somewhat by this omission.



## Table 6: Discussion

The remuneration for key creative personnel was calculated on the basis of information submitted with applications for final certification. They do not include remuneration for key creative personnel of the production at the provisional approval stage. As costs may fluctuate between the completion of principal photography and the

answer print stage, it would have proven inconsistent to include costs of production at the provisional approval stage of the certification process. As a result, certain years, 1982 and 1983 for example, may appear particularly low. It must be understood that the figures do not represent total film production for that year, but only those that have finalized expenditures.

**Table 6 Total remuneration paid to key creative personnel Canadian and non-Canadian (\$000s)**

Position	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
<b>Directors</b>										
Canadian	\$ 47	\$ 292	\$ 305	\$ 489	\$ 868	\$ 2,895	\$ 2,117	\$ 1,337	\$ 115	\$ 135
Non-Canadian	0	0	145	39	12	1,010	1,468	0	0	0
<b>Screenwriter</b>										
Canadian	41	121	168	293	389	1,509	1,421	424	44	45
Non-Canadian	0	35	41	242	207	991	901	141	0	56
<b>Music Composer</b>										
Canadian	22	52	97	150	232	847	521	238	50	11
Non-Canadian	0	0	43	32	69	153	75	0	0	0
<b>Art Director</b>										
Canadian	8	43	78	134	158	763	714	241	32	31
Non-Canadian	0	0	0	8	0	84	3	0	0	0
<b>Picture Editor</b>										
Canadian	20	80	132	228	222	924	700	223	47	23
Non-Canadian	0	0	12	22	85	99	192	120	0	0
<b>Director of Photography</b>										
Canadian	18	139	107	180	186	914	644	236	37	30
Non-Canadian	0	0	0	14	6	79	173	27	0	0
<b>Highest paid actor</b>										
Canadian	4	28	73	157	78	2,648	1,987	45	44	36
Non-Canadian	95	190	1,209	1,121	1,317	10,901	4,134	1,303	412	54
<b>Second-highest paid actor</b>										
Canadian	2	21	100	305	103	836	936	73	75	41
Non-Canadian	6	96	78	92	429	5,259	1,451	512	0	0

## Glossary of Terms

### Canadian:

An individual who was, at all relevant times, a Canadian citizen as defined in the Canadian Citizenship Act, or an immigrant whose landing has been authorized under the Immigration Act, 1976, other than a permanent resident who has been ordinarily a resident of Canada for more than one year after the time at which he first became eligible to apply for Canadian citizenship.

This definition was adopted in 1982. Prior to this, there was no qualification as to the length of time required for permanent residents to qualify as Canadian for purposes of the Capital Cost Allowance.

### Certification:

At the completion of an answer print, the producer then applies for certification. It is the final stage of the certification process. At this time the Minister of Communications officially declares that the project is a certified production.

### Co-production:

A film or tape of the production which was contemplated in a co-production agreement between Canada and another participating country. Currently, Canada has arranged co-production treaties with France, the United Kingdom, West Germany, Israel, Italy and Belgium.

### Cost breakdown:

**Services** — Generally referred to as all costs incurred in the pre-production and production phases of the filmmaking process, excluding expenses incurred in respect of remuneration paid to key creative personnel.

**Labs** — Generally referred to as all costs incurred in the post production phase.

### Feature production:

A production of not less than 75 minutes running time.

### Provisional approval:

Following completion of principal photography or taping, a producer may apply for a provisional approval. It is issued under the condition the production will meet all requirements of a certified Canadian production. If the production fails to meet the requirements, the provisional approval is deemed invalid.

### Short production:

A production of less than 75 minutes running time.

### Key creative positions:

**Producer** — The duties of the producer are normally defined in the industry as constituting the creative and financial control of production, and include responsibility for the selection and contractual arrangements with the stars, director, and department heads; script, budget, financial arrangements, distribution and sales agreements.

**Director** — The person who "directs" the action and dialogue of the cast in front of the camera; co-ordinates activities of the production staff; participates in evaluating rushes; suggests changes to film and sound editors; and generally is responsible for realizing the wishes of the producer.

**Director of Photography** — Is responsible for the movements of the camera, the lighting of the scene, and for deciding what technical requirements are needed during the photography of the film. (For videotape the equivalent is technical producer, and for animation the equivalent is head of the camera department.)

**Art Director** — (Generally, the production designer) is responsible for creating, in collaboration with the director of photography, a distinct mood and graphic approach. Supervises the preparation and execution of visual elements of the production.

**Music Composer** — Composer of the original music and/or lyrics for the production.

**Picture Editor** — Edits the visual aspects of the production by analyzing, evaluating, selecting, and arranging scenes in terms of story continuity, dramatic and entertainment value.



Tableau 6 : Explication

Tableau 6 Total des achats versés aux Canadiens et aux étrangers occupant les postes clés de création (en millions de dollars)

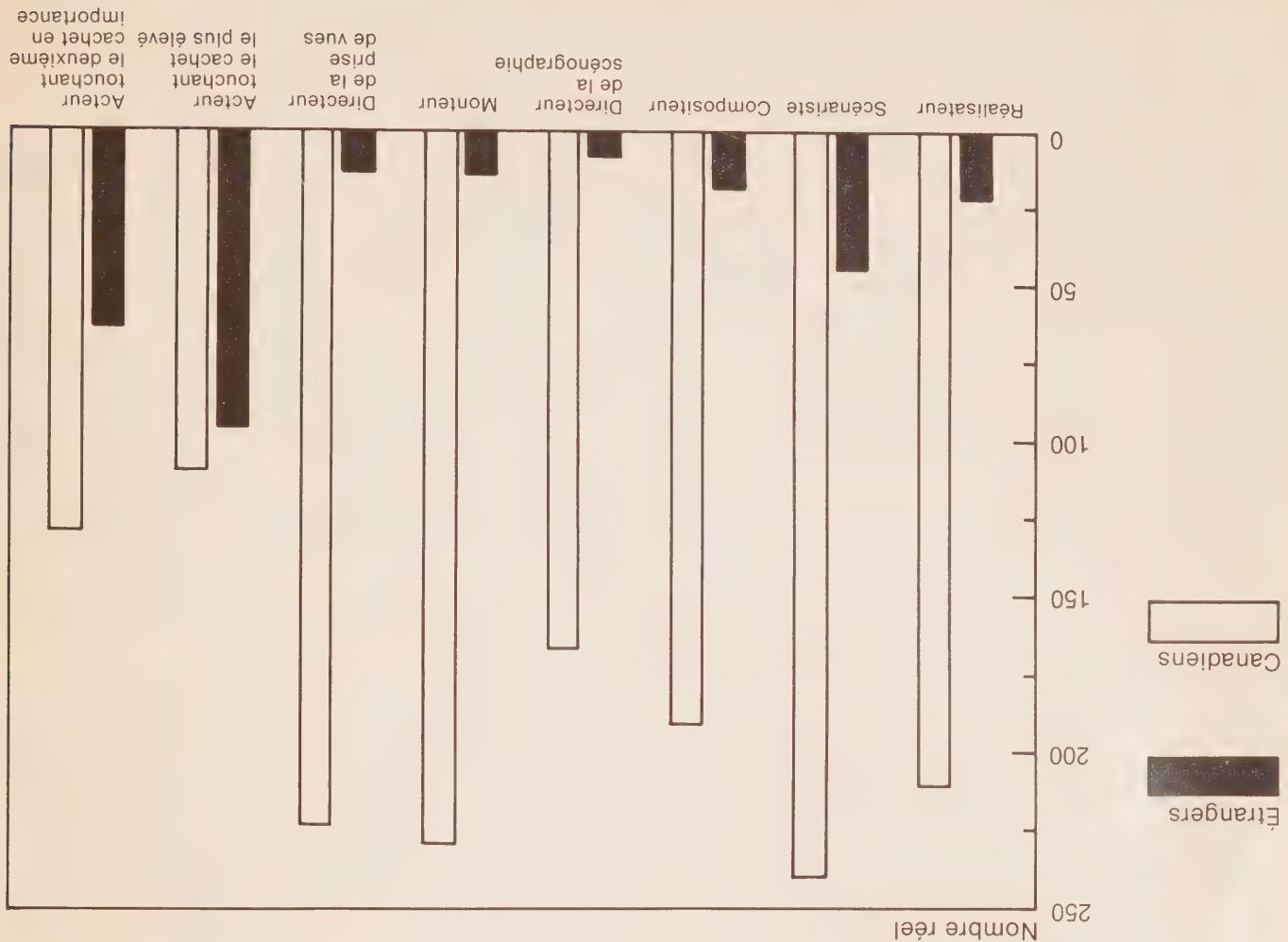


Figure 2 Nombre global de personnes occupant des postes clefs de création dans les productions de longs métrages portant visa, de 1974 à 1983

La figure 2 montre le nombre de travailleurs étrangers qui occupent les postes clefs dans et d'entreprises qui occupent les postes clefs portant visas. Le personnel clé de création des métiers de longs métiers d'industries et de services productifs au stade de l'approbation provisoire a été exclu, car, dans la plupart des cas, le genre n'est pas acheté avant le stade de la copie zéro. Le nombre d'employés occupant des postes clefs de création est donc quelque peu réduit.

1980 en particulier, on connaît une augmentation favorable du nombre de Canadiens exerçant des postes clés de création. Ces augmentations témoignent des changements apportés à la réglementation en 1980 et 1982 pour accorder la participation des Canadiens à ces postes. Si les Canadiens ont toujours été bien représentés aux postes de composition, directeur de la scène ou graphie, monteur et directeur de la prise de vues, l'augmentation est remarquable pour ce qui est des réalisateurs, scénaristes et acteurs touchant les cœurs les plus élevés.

Figure 2: Explanation

## Tableau 5 : Explication

Les données ne font état que des coûts engagés au titre des productions de services métiers exigeant notamment qu'au moins 75 p. 100 des frais engagés au titre de la production soient payés à des Canadiens ou à l'égard de services obtenus auprès de Canadiens. Comme les années 1976 à 1983 dépasse cette exigence de façon significative, les chiffres du tableau ne correspondent peut-être pas toujours aux coûts de production pour une année donnée.

Tableau 5 Vente au Canada et à l'étranger de produits de courts métiers portant visa (en milliers de dollars)

Année	Pourcentage	Ressources canadiennes	Ressources étrangères	Ressources canadiennes	1976
1977	92,6	457	932	9159	1977
1978	90,8	582	946	9 173	1978
1979	93,6	28 212	1 946	28 092	1979
1980	94,0	582	2 857	28 212	1980
1981	90,8	932	1 946	9 173	1981
1982	87,8	582	2 857	28 092	1982
1983	96,5	457	4 637	22 471	1983

(en milliers de dollars)

Productions de longs métrages portant visa (ex: millions de dollars)

Tableau 4. Ventilation des couts imputables au Canada et à l'étranger

Tableau 4 : Explication

Année	Visa émis	Nombre	Nombre	Demande pro
1976	35	6 179	0	
1977	58	10 091	0	
1978	64	8 675	9	
1979	106	30 158	15	
1980	97	30 949	39	
1981	76	25 743	26	
1982	59	17 520	33	
1983	26	4 805	36	
Total				

Tableau 3 Nombre et cout des productions de cours métrages par année et stade de la demande de visa, de 1974 à 1983

### Tableau 2 et 3 : Explication

Comme il a déjà été indiqué, l'émission des visas se fait en plusieurs étapes. L'approbation provisoire et la confirmation du visa sont deux des étapes qui ont été prises en considération pour les besoins de l'étude. Les tablereaux 2 et 3 présentent le nombre de productions par année aux divers stades de l'émission du visa.

Les coproductions sont présentées séparé- ment au tableau 2. Une coproduction est un projet réalisé de concert avec des producteurs étrangers aux termes d'accords de coproducteurs communiqués entre les deux ministres des Communications et du ministère des Communications à reconnu officiellement. Conformément au paragraphe 110(2) du Règlement de l'impôt sur le revenu, toute copro- ductio[n] est automatiquement admmissible à la déduction pour amortissement de 100 p. 100, quelle réception ou non chacun des critères d'ad- missibilité au visa. Par conséquent, le Bureau n'oblige pas les coproducteurs à présenter toute la documentation nécessaire à l'obtention d'un visa. C'est pourquoi les frais imputables au Canada et à l'étranger, les cachets et d'autres renseignements de ce genre pour ce qui est des coproductions sont exclus des figures et des tablereaux de l'étude.

Tableau 2 Nombre et coût des productions de longs métrages par année et stade de la demande de visa, de 1974 à 1983

Année	Visa émis	Demande provisoire	Co-production	Total	Nombre	Cout	Nombre	Cout	Nombre	Cout	Total	(en milliers de \$)			
1974	2	1 361	0	0	0	0	0	0	2	1 361	5 939	19 068	6 935	20	1975
1975	18	5 004	0	0	2	1 935	20	6 935	20	6 939	19 068	6 935	20	1976	
1976	17	13 172	0	0	6	5 896	23	19 068	23	19 068	19 253	6 59	9	1977	
1977	28	19 253	2	659	9	15 289	39	35 201	9	15 289	25 684	3 311	6	1978	
1978	24	25 684	5	3 311	6	18 167	35	47 162	6	18 167	134 792	4 835	7	1979	
1979	55	134 792	5	4 835	7	35 536	67	175 163	7	35 536	109 171	40 293	2	1980	
1980	38	109 171	13	40 293	2	5 408	53	154 872	53	154 872	36 023	22 847	1	1981	
1981	24	36 023	14	22 847	1	770	39	59 640	39	59 640	6 050	27 047	2	1982	
1982	11	6 050	21	27 047	2	9 853	34	42 950	34	42 950	14	10 275	16	1983	
1983					0	0	32	21 266							

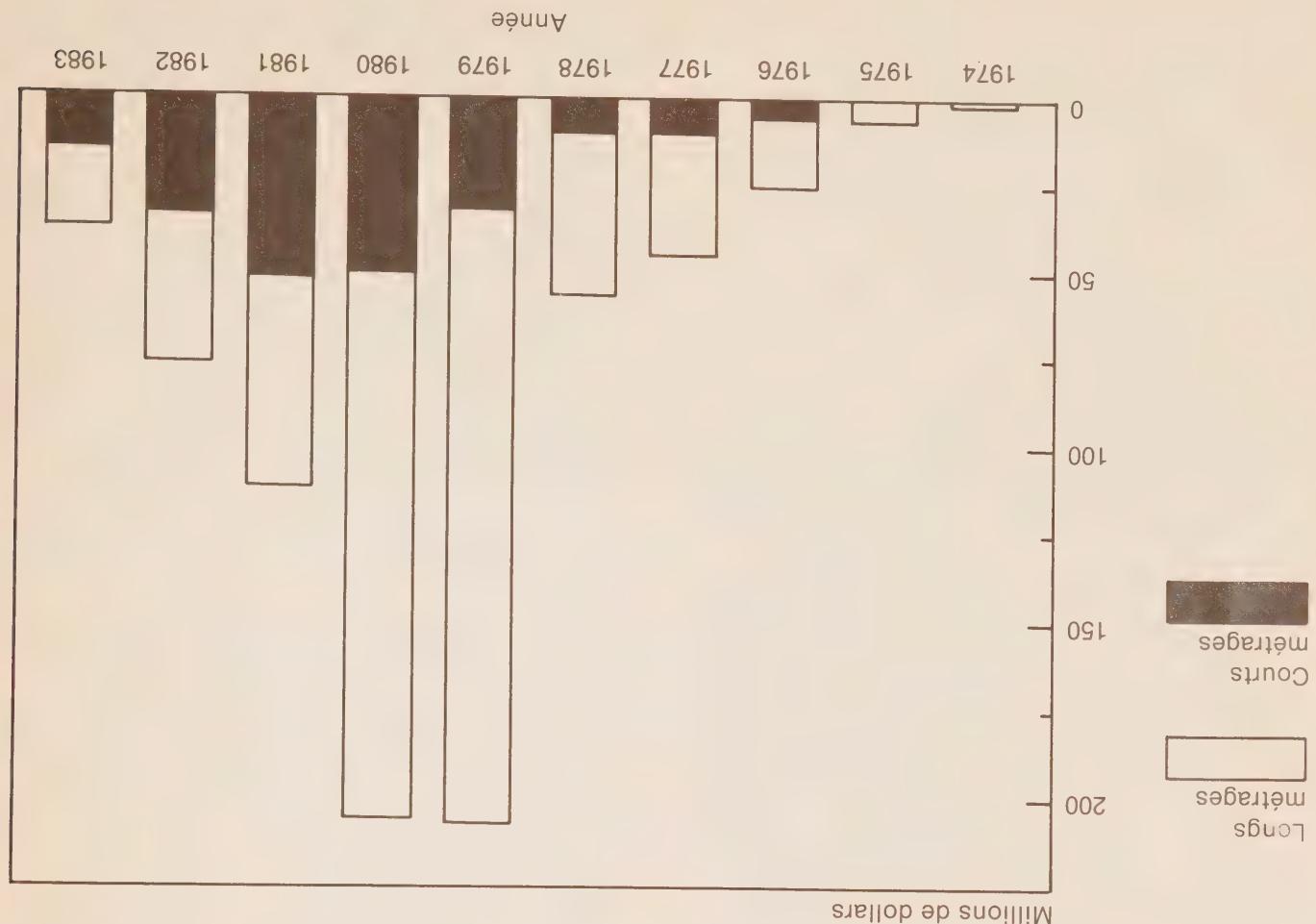


Figure 1 Valeur globale des productions de courts et de longs méttrages par année, de 1974 à 1983

Année	Nombre de longs méttrages (en milliers de \$)	Court	Nombre de longs méttrages (en milliers de \$)	Court global (en milliers de \$)	Total
1974	2	1 361	2	1 361	774 331
1975	20	6 939	20	6 939	
1976	23	19 068	35	6 179	25 247
1977	39	35 201	58	10 091	97
1978	35	47 162	73	9 755	56 917
1979	67	175 163	121	31 946	207 109
1980	53	154 872	136	50 653	205 525
1981	39	59 640	102	52 401	112 041
1982	34	42 950	92	33 793	126
1983	32	21 266	62	15 891	94

Tableau 1 Nombre et court des productions de courts et de longs méttrages par année, de 1974 à 1983

Pour ce qui est de la production en général, depuis quelques temps on produit moins de courts et de longs métrages portant visa. Les années 1979 et 1980 témoignent d'une escalade artificielle de la production de longs métrages. Elles constituent en effet les années de prospérité de la production cinématographique canadienne; les budgets étatiques élèvent et on constate une hausse des proportions de la création de drames. Les films produits aux autres années. Bon nombre des réalisations en 1979 et en 1980 ont fait l'objet d'une très faible distribution. En conséquence, les producteurs et investisseurs ont été moins portés, durant les années qui ont suivi, à contribuer à la création d'autres productions de cette envergure. On estime que très peu d'investisseurs ont bénéficié d'un taux de rendement significatif. De nom- breux membres de l'industrie voyaient dans le volume de production une estimation irréaliste de la situation.

Tableau 1 et figure 1 : Explication

## Objectifs du programme

des acquisitions pour amortissement durant l'année d'acquisition. Au paravant, il était générée. ment reconnu que les films pouvaient être amortis pour fins d'impôt à un rythme bien supérieur à ce que leur durée utile réelle ne l'exigeait. L'investis- seur pouvait se porter acquéreur d'une produc- tion canadienne en décembre de l'impor- tement sur toute l'année. La règle de la demie- année et reclamer la déduction pour amortisse- ment de l'investissement dans l'entreprise à laquelle blement, tout en évitant un régime de calcul précis en fonction de la période de l'année pendant laquelle elle l'investisseur a été propriétaire du produit.

Historique de la déduction pour amortissement de 100 p. 100

Le gouvernement canadien reconnaît depuis longtemps l'importance du film comme ressource culturelle, comme mode d'expression artistique et comme moyen de film comme ressource culturelle, comme mode d'expression artistique et comme moyen de reporter l'incident ou d'éviter d'autres modifications qui ont été approuvées lors du budget d'avril 1978 afin de renouer la qualité de la production cinématographique canadienne et de réduire l'emploi de ce dégagement fiscal de la production cinématographique canadienne comme moyen de reporter l'incident ou d'éviter d'autres modifications qui ont été approuvées lors du budget d'avril 1978 afin de renouer la qualité de la production cinématographique canadienne et de réduire l'emploi de ce dégagement fiscal.

Cette publicité vise à compléter les dons de films et de vidéos au pays. Avant d'entreprendre la présente analyse, le Bureau n'a pas été en mesure de répondre aux nombreuses demandes de renseignements statistiques. Il est à espérer que le bulletin s'avèrera utile sur ce plan et, si il suscite des réactions favorables, le Bureau pourra faire de la confirmation du visa et la confirmation du visa. Seule la confirmation du visa est obligatoire. On estime que, un produit tangible existe en tant que tel seulement une fois que les principaux travaux de preuve ont été achevés. C'est à ce moment que les producteurs peuvent présenter une demande d'approbation provisoire. Les donnees statis- tiques qui suivent distinguent les productions faisant l'objet d'une approbation provisoire (les celles portant travaux de prise de vues terminées) de celles portant visa (la copie zéro achèvée). Les donnees portent dans les demandes d'approbation provisoire car les renseignements fournis dans les demandes d'approbation provisoire démeurent incomplets tant que la produc- tion n'a pas été achevée.

Le présent bulletin rend compte d'une analyse statistique menée par le Bureau d'émission des visas de films et de bandes vidéo canadiens. Il yse statistique rendue par le Bureau d'émission des visas de films et de bandes vidéo canadiens. Son répertoire unique permet les productions cinématographiques et magnétoscopiques pour lesquelles le Ministère a émis un visa depuis la création du Programme de déduction pour amortissement en 1974, jusqu'à la fin de 1983. Il ne s'agit pas d'une analyse de l'ensemble de cette trésorerie pour laquelle une analyse détaillée a été effectuée au Canada.

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1974-1983  
Bulletin statistique  
canadien  
BUREAU D'ÉMISSION  
des visas de  
HABITATION et de  
RECHERCHE